



ANNUAL REPORTS REQUIRED BY RSA 7:28

INSTRUCTIONS (PLEASE READ BEFORE COMPLETING RETURN)

1. **ANNUAL REPORT FORMS**: Complete in full **ONE** of the following:

A. If the IRS does not require you to report to that agency because of asset level, NH reporting form NHCT-2A should be completed and filed, together the documents listed below; or

B. If you are required to file a report with the IRS (IRS Form 990 or 990-EZ or 990-PF), or required to file a probate account with the probate court, file a copy of that document with this office together with the following documents:

- ✓ **ORIGINAL** of the **ANNUAL REPORT CERTIFICATE**
- ✓ **A LIST OF OFFICERS/DIRECTORS, which includes name, address and daytime telephone number**
- ✓ **APPENDIX**
- ✓ If required, also attach the **CERTIFICATION RE CHARITABLE GIFT ANNUITIES**.

Do not send copies.

- The above-listed forms are the only forms that will be accepted.
- President or Treasurer ***ONLY*** execute Annual Report Certificate.
- Do not photocopy previous-year forms.
- Retain copy of reporting form for your records.
- **IF YOU ARE A CHARITY THAT ISSUES CHARITABLE GIFT ANNUITIES, YOU MUST COMPLETE THE CERTIFICATION INCLUDED IN THIS PACKAGE AND RETURN IT WITH YOUR ANNUAL REPORT.**

2. **IRS FORM 990EZ**: If gross receipts are not more than \$25,000 and full completion of this form is not required by the IRS, the State of New Hampshire will require the submission of Form NHCT-2A.

3. **DUE DATE**: With the exception of probate accounts, the report is due no later than four (4) months and fifteen (15) days following the close of the fiscal or calendar year. Probate accounts are filed in accordance with probate court rules. If there is a change in the fiscal year end, notify this office of the change and file a short form return.

IF YOUR FISCAL YEAR ENDS	YOUR REPORT IS DUE
1/31	6/15
2/28	7/15
3/31	8/15
4/30	9/15
5/31	10/15
6/30	11/15
7/31	12/15
8/31	1/15
9/30	2/15
10/31	3/15
11/30	4/15
12/31	5/15

4. PROGRAM SERVICE CHARITIES: Program services are those activities (that may create both revenues and expenses) of the members or employees of your organization which directly carry out and advance the specific charitable purpose for which the organization was formed. Program services are the activities which benefit the public or that part of the public which your organization was established to support. Examples of types of organizations and their program services are:

- Hospice care of the terminally ill
- Historical Society lectures, display of collections, publications
- Poverty organization soup kitchens, shelters, day care, food/fuel assistance
- Fire dept. auxiliary donation of equipment, aid to injured/ill, assistance at time of fire

5. EXTENSION OF TIME: Form NHCT-4, ***APPLICATION FOR EXTENSION OF TIME TO FILE ANNUAL REPORT WITH CHARITABLE TRUSTS UNIT***, will be mailed to you along with Form NHCT-2A, ANNUAL REPORT, at fiscal year end. Along with the submission of the annual \$75 filing fee, you must request the **MAXIMUM** amount of time required for filing; second and third requests **WILL NOT** be granted. If you do not hear from this division within 21 days, you may assume that this request has been granted. **YOU WILL HEAR FROM THIS OFFICE WITHIN 21 DAYS ONLY IF THE REQUEST IS DENIED.** The filing of IRS Form 2758 is not an automatic extension with the State of New Hampshire. Failure to file annual financial reports with the Attorney General in a timely manner may result in court action and the imposition of civil penalties of up to \$10,000 for each violation (RSA 7:28-fII(d)).

6. SPECIAL FUNDRAISING EVENTS AND ACTIVITIES: Any organization which engages the services of a professional fund-raiser (paid solicitor, fund raising counsel, etc.) is required to provide the Attorney General with the name and address of the professional fund-raiser as well as detailed information regarding monies raised, fees paid, etc. This information may be submitted as an attached schedule on plain paper. Any organization which sponsors Bingo Games, or sells Lucky 7 tickets or conducts its own events is required to provide detailed information as to the gross amount of revenue received from the games or events, a breakdown of all expenses related to the operation of the function, and the net amount received by the charitable organization.

7. RECEIPT OF REPORT: If acknowledgment of receipt of the report is desired, please enclose a stamped, self-addressed envelope.
8. NOTICE TO NEW REGISTRANTS: You are not required to submit an annual report to this office until you have been registered with this division for one full year.
9. ORGANIZATION NAME: Please refer to the **exact** name of your organization, the legal name used when registering, when addressing any inquiries to this office.
10. CHANGES: Organizations that change their name/address, amend Articles of Agreement/Constitution or dissolve must inform the Register of Charitable Trusts, Office of Attorney General when the change/amendment is made. **PLEASE NOTE**; Notification to the Secretary of State is NOT notification to the Attorney General. Copies of changes and amendments should be mailed to this office immediately.
- If you have amended or will, in the future, amend your Articles of Agreement or Bylaws, it is necessary that you file a copy of the amended documents with this office.
11. REMEMBER: Under state law your volunteer organization has an obligation to file an annual report with the Office of Attorney General. It is the responsibility of the incumbent treasurer to provide the treasurer-elect with sufficient instruction in the preparation and submission of annual reports.
12. If you have any questions, please call (603) 271-3591 for further information.

**Office of the New Hampshire Attorney General Charitable Trusts Unit
33 Capitol Street, Concord, NH 03301-6397**

ANNUAL FILING FEE: \$75.00

Make check payable to:
State of New Hampshire

ANNUAL REPORT CERTIFICATE

Organization Name

Fiscal Year End

In Care of

State Registration #

Address

City

State

Zip

Under the penalties of perjury set forth in RSA 641:1-3, I declare that I have examined the attached report, including accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct and complete.

Signature of
PRESIDENT, TREASURER OR TRUSTEE

Date

(Print or Type) Name of Officer/Trustee

Title

THE SIGNATURE OF THE EXECUTIVE DIRECTOR IS NOT ACCEPTABLE. (If the organization does not have the office of "President" or "Treasurer", please attach an explanation or definition of the authority vested in the signator.)

STATE OF

COUNTY OF

On this the _____ day of _____, 20____ before me personally appeared the above-named officer or trustee who acknowledged himself/herself to be the officer/trustee, President, Treasurer of the above-named organization and took oath or affirmed that the attached report including accompanying schedules and statements is to the best of his/her knowledge and belief true, correct and complete.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission Expires:

Notary Public

OFFICE OF THE NEW HAMPSHIRE ATTORNEY GENERAL
CHARITABLE TRUSTS UNIT
33 Capitol Street
Concord, NH 03301-6397

Register of Charitable Trusts

Form NHCT-2A

ANNUAL REPORT

For the calendar year _____
and ending _____

or fiscal year beginning _____
Registration number _____

NAME OF ORGANIZATION: _____

ADDRESS: _____

Please make name/address corrections here:

A) Employer or Federal ID Number: _____

D) Tax exempt under section 501 (c) (): _____ check here if application for exemption is pending ()

G) Group return filed for affiliates? Yes _____ No _____

Separate return filed by group affiliate? Yes _____ No _____

***PART I STATEMENT OF SUPPORT, REVENUE, AND EXPENSES AND CHANGES IN
FUND BALANCES:***

Support and Revenue

1) Contributions, gifts, grants \$ _____

2) Program service revenue (see part V). _____

3) Membership dues and assessments. _____

4) Interest on savings and cash investments. _____

5) Dividends and interest from securities. _____

9) Special fundraising events and activities

(Attach schedule, see instructions #6)

a) Gross revenue. \$ _____

b) Minus: direct expenses. _____

c) Net income (line 9a minus line 9b). _____

11) Other revenue (see part V). _____

12) Total revenue (add lines 1,2,3,4,5,9(c) and 11. _____

Expenses

13) Program services (program service charities only) (see Part III). _____

14) Management and general (see line 44). _____

17) Total expenses (add lines 13 and 14). _____

Fund Balances Lines 18 Through 21 Must Be Completed

18) Excess (deficit) for the year (line 12 minus line 17). _____

19) Fund balances or net worth at the beginning of the year..(see line 75). _____

20) Other changes in net assets or fund balance. _____

(ATTACH EXPLANATION)

21) Fund balances or net worth at end of year (add lines 18 and 19)(see also line 75) _____

Organization Name: _____

PART II STATEMENT OF FUNCTIONAL EXPENSES

- 22) Grants and allocations (ATTACH SCHEDULE). _____
- 23) Specific assistance to individuals. _____
- 24) Benefits paid to or for members. _____
- 25) Compensation of officers, directors, etc. _____
- 26) Other salaries and wages. _____
- 27) Pension plan contributions. _____
- 28) Other employee benefits. _____
- 29) Payroll taxes. _____
- 30) Professional fundraising fees. _____
- 31) Accounting fees. _____
- 32) Legal fees. _____
- 33) Supplies. _____
- 34) Telephone. _____
- 35) Postage and shipping. _____
- 36) Occupancy. _____
- 37) Equipment rental and maintenance. _____
- 38) Printing and publications. _____
- 39) Travel. _____
- 40) Conferences, conventions, meetings. _____
- 41) Interest. _____
- 42) Depreciation (attach schedule) _____
- 43) Other expenses (itemized):
- a) _____ _____
- b) _____ _____
- c) _____ _____
- d) _____ _____
- e) _____ _____
- 44) Total functional expenses (enter on line 14) _____

Organization Name:_____

PART III STATEMENT OF PROGRAM SERVICES RENDERED *(program service charities only)*

DESCRIPTION	EXPENSES
a)_____	\$ _____

b)_____	\$ _____

c)_____	\$ _____

TOTAL - MUST EQUAL LINE 13	\$ _____

Organization Name:_____

PART IV OFFICERS AND DIRECTORS

List ALL Officers, Directors and Trustees. Boards of Directors of voluntary corporations MUST have at least five (5) members who are not related by blood or marriage.

Name_____
Home Address_____

Position Held_____
Daytime Phone_____

Name_____
Home Address_____

Position Held_____
Daytime Phone_____

Name_____
Home Address_____

Position Held_____
Daytime Phone_____

Name_____
Home Address_____

Position Held_____
Daytime Phone_____

Name_____
Home Address_____

Position Held_____
Daytime Phone_____

Attach sheet if additional space is required.

Organization Name: _____

PART V PROGRAM SERVICE REVENUE AND OTHER REVENUE (State nature)
(Program service charities only)

	<u>Program Service</u>	<u>Other</u>
a) _____	_____	_____
b) _____	_____	_____
c) _____	_____	_____
d) _____	_____	_____

PART VI BALANCE SHEETS

	<u>Beginning of Year</u>	<u>End of Year</u>
Assets		
45) Cash - non interest bearing	_____	_____
46) Savings and cash investments	_____	_____
47) Accounts receivable	_____	_____
48) Pledges receivable	_____	_____
49) Grants receivable	_____	_____
50) Receivables due from Officers, Directors, etc.	_____	_____
51) Other notes and loans receivable	_____	_____
52) Inventories for sale or use	_____	_____
53) Prepaid	_____	_____
54) Investments - securities	_____	_____
55) Investments - real estate	_____	_____
56) Investments - other	_____	_____
58) Other assets	_____	_____
59) Total assets (add lines 45 through 58)	_____	_____
Liabilities		
60) Accounts payable	_____	_____
61) Grants payable	_____	_____
63) Loans from officers, directors, etc.	_____	_____
64) Mortgages/notes payable	_____	_____
65) Other liabilities	_____	_____
66) Total liabilities (add lines 60 through 65)	_____	_____
Fund Balances or Net Worth <u>Line 75 Must Be Completed</u>		
75) Net worth (assets, line 59, minus liabilities, line 66)	_____	_____

**NOTE: PLEASE BE SURE TO SIGN THE ANNUAL REPORT CERTIFICATE BEFORE
A NOTARY PUBLIC AND RETURN THE CERTIFICATE AND REPORT TO:**

Office of the Attorney General, Charitable Trusts Unit, 33 Capitol St., Concord, NH 03301-6397

**FAILURE TO FILE ANNUAL FINANCIAL REPORTS WITH THE DEPARTMENT OF JUSTICE IN A
TIMELY MANNER MAY RESULT IN COURT ACTION AND THE IMPOSITION OF CIVIL PENALTIES
OF UP TO \$10,000.00 FOR EACH VIOLATION (RSA 7:28-f II (d))**

OFFICE OF THE NEW HAMPSHIRE ATTORNEY GENERAL
CHARITABLE TRUSTS UNIT
33 Capitol Street, Concord, NH 03301-6397

MUST BE COMPLETED
AND ATTACHED TO FILING

APPENDIX TO ANNUAL REPORT

Name of Organization: _____

1. Is there currently a conflict of interest policy in effect? Yes _____ No _____
A Conflict of Interest Policy is required by law (see RSA 7:19 II)

2. Did any officer, Director, Trustee or member of the immediate family obtain a pecuniary benefit from the organization in the last year other than reasonable compensation for services rendered and expenses incurred in connection with their official duties?
Yes _____ No _____

If yes, complete the following:

- A. Was any real estate transaction involved? Yes _____ No _____

- B. Was a loan made to any director, officer or trustee? Yes _____ No _____

- C. Was a pecuniary benefit paid in excess of \$500? Yes _____ No _____
If yes, attach copy of meeting minutes.

- D. Was a pecuniary benefit paid in excess of \$5,000? Yes _____ No _____
If yes, attach a copy of:
- Public Notice
 - Meeting Minutes
 - Employment Contract

- E. Provide a **list** of each pecuniary benefit transaction involving a director, officer, trustee or member of the immediate family. Include names of recipient(s) and amount(s) of benefit as required under RSA 7:28.

NOTE: The Director of Charitable Trusts may request **copies** of all contracts, payment records, vouchers and financial records or documents involving a director, officer, trustee or member of the immediate family as required under RSA 7:24.

**OFFICE OF THE NEW HAMPSHIRE ATTORNEY GENERAL
CHARITABLE TRUSTS UNIT
33 Capitol Street, Concord, NH 03301-6397**

NHCT-4

**APPLICATION FOR EXTENSION OF TIME TO FILE ANNUAL REPORT WITH CHARITABLE TRUSTS
UNIT**

This application for extension of time must be received on or before due date of annual filing in order to be accepted. IRS form 2758 is not acceptable for this purpose.

OFFICIAL NAME OF ORGANIZATION: _____

CURRENT ADDRESS: _____

Is this a change of address? YES _____ NO _____

COMPLETE THE FOLLOWING

I REQUEST AN EXTENSION OF TIME UNTIL: _____

(only 1 request per report)

DATE OF FISCAL YEAR END: _____

REGISTRATION # OF CHARITY: _____

(obtain from mailing label)

REASON FOR EXTENSION: _____

ONLY ONE REQUEST GRANTED PER REPORT. REQUEST MAXIMUM AMOUNT OF TIME REQUIRED.

\$75 ANNUAL FILING FEE MUST ACCOMPANY REQUEST.

If you do not hear from this Unit WITHIN 21 DAYS you may assume that this request has been granted. YOU WILL HEAR FROM THIS OFFICE ONLY IF THE REQUEST IS DENIED.

Date: _____

By: _____

Title: _____

Phone: _____

FAILURE TO FILE ANNUAL REPORTS WITH THE ATTORNEY GENERAL IN A TIMELY MANNER MAY RESULT IN COURT ACTION AND THE IMPOSITION OF CIVIL PENALTIES OF UP TO \$10,000 PER VIOLATION (RSA 7:28-f II(d)).

***CERTIFICATION REQUIRED BY CHARITABLE ORGANIZATIONS
THAT ISSUE CHARITABLE GIFT ANNUITIES***

(Must be signed by an officer or director)

If you are a charitable organization that issues charitable gift annuities pursuant to RSA Ch. 403-E, and **you have not previously filed a notification** with the Director of Charitable Trusts, please complete the following:

1. I am the _____ (title) of the _____

_____ (name of organization).

2. I certify that this organization is a charitable organization, and that the annuities issued by the organization are limited to qualified charitable gift annuities as defined in RSA 403-E:1, V.

Date: _____

(Print name): _____

If you are a charitable organization that issues charitable gift annuities pursuant to RSA Ch. 403-E, and **you have filed an initial notification** with the Director of Charitable Trusts, you must recertify pursuant to RSA 403-E:3, II(b) by completing the following:

1. I am the _____ (title) of the _____

_____ (name of organization).

2. I certify that the annuities issued by this organization shall be limited to qualified charitable gift annuities as defined in RSA 403-E:1, V.

Date: _____

(Print name): _____

******* IMPORTANT *******

On July 1, 2002, HB 523 became effective as Chapter 200 of the Laws of 2002. This new law increases the filing fee that accompanies the annual report required to be filed with this office pursuant to NH RSA 7:28, II. Charities that have a fiscal year which ends July 1, 2002 and later will now be required to pay a filing fee of \$75.

For more information, go to our web page at www.nh.gov/nhdoj/charitable